

# TAX TIPS FOR TRAILER PARKS

## Things You Should Know

### Definitions, 30 Del. C., Ch 23

A trailer park is defined as a recreational vehicle park, or a tenting recreation park and includes any person engaged in the business of operating any place where space is furnished for units to park and hook up to or use sanitary and/or electrical facilities. This business category does not include mobile home parks whose tenants rent lots on a monthly or yearly basis and who either own or rent their mobile home as a permanent residence.

### Gross Receipts

A trailer park is exempt from the gross receipts tax.

### License and Gross Receipts Requirements

A trailer park operator is required to obtain a business license -- \$10 for each space specified on a plot plan or as designated by the owner -- which must be renewed annually on or before December 31st of each year. To register with the Division of Revenue and obtain a business license, please complete a Combined Registration Application and mail to the Division of Revenue with the appropriate fee.

### Regulatory and Local Requirements

The Business License Issued by the Division of Revenue is not a regulatory license and the issuance of such license does not attest to the qualifications of the applicant to perform the activity described on such license. Many local jurisdictions have requirements for a business license and may have restrictions concerning the locations of conducting the referenced business activity. Please check with the local government office in the town, city or county in which you will conduct your business.

The State of Delaware also has a Division of Professional Regulations. Many occupations and some types of equipment have regulatory requirements. Please contact the Division of Professional Regulation for more information.

### General

If you have any questions, please contact one of the following offices

<i>Wilmington</i>	<i>Dover</i>	<i>Georgetown</i>
Division of Revenue Carvel State Office Building 820 North French Street Wilmington DE 19801  (302) 577-8205	Division of Revenue Thomas Collins Building 540 South DuPont Highway Suite 2 Dover DE 19901  (302) 744-1085	Division of Revenue Suite 2 422 North DuPont Highway Georgetown DE 19947  (302) 856-5358

or by e-mail at: [elliott.johns@state.de.us](mailto:elliott.johns@state.de.us) (302) 577-8262